



Form M-706 Massachusetts Estate Tax Return

Massachusetts
Department of
Revenue

For every estate with date of death on or after January 1, 2003.

Check if an amended return

Decedent's first name and middle initial	Last name	Date of death	Social Security number
▶		▶	▶

Street address of residence or domicile at time of death	City/Town	State	Zip
--	-----------	-------	-----

Probate court	Docket number	Check if previously filed: ▶
▶	▶	<input type="checkbox"/> Form M-4422 <input type="checkbox"/> Form M-4768 <input type="checkbox"/> Form M-4768A

Name of executor(s) (see instructions)	Designation
--	-------------

Street address	City/Town	State	Zip
----------------	-----------	-------	-----

Name of attorney(s) representing the estate (if any)	Telephone
--	-----------

Street address	City/Town	State	Zip
----------------	-----------	-------	-----

Power of Attorney. Authorization to receive confidential information under MGL, Ch. 62C, s.21 and Power of Attorney.

I (We) hereby appoint the undersigned nominee, subject to written revocation, as attorney(s)-in-fact to represent the taxpayer before any office of the Massachusetts Department of Revenue (DOR), to receive confidential information and to perform on my (our) behalf the following acts for this estate: **(Strike any of the following that are not granted.)**

- To receive, but not to endorse and collect, checks in payment of any refund of Massachusetts taxes, penalties or interest.
- To execute waivers, closing agreements and consents extending the statutory period for assessment or collection of taxes.
- To delegate authority or to substitute another representative.
- Other acts (specify): _____

Send copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above estate to:

Name	Telephone
------	-----------

Street address	City/Town	State	Zip
----------------	-----------	-------	-----

Signature of nominee	Date	Signature of executor, administrator, etc.	Date
----------------------	------	--	------

Do you elect to claim a marital deduction for Qualified Terminable Interest Property (QTIP) under IRC section 2056(b)(7)? Yes No

Declaration. The personal representative of the estate is personally liable for transfers of estate assets before all taxes are paid. **Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.**

Signature(s) of executor(s), administrator(s), etc.	Date
---	------

Signature and address of preparer other than the executor(s), etc.	PTIN or SSN	Date
--	-------------	------

Mail to: **Massachusetts Department of Revenue, Bureau of Desk Audit, Estate Tax Unit, PO Box 7023, Boston, MA 02204.**

Note. The Massachusetts estate tax is computed using the Internal Revenue Code (IRC) in effect on December 31, 2000. Changes to the IRC enacted after December 31, 2000 do not affect the computation of the Massachusetts estate tax. All references to the U.S. Form 706 are to the form with a revision date of July 1999. This form and instructions are available from DOR's website at www.mass.gov/dor. All estates are required to submit a completed U.S. Form 706 with a revision date of July 1999 in addition to the Massachusetts Form M-706. If the estate is required to file a current U.S. Form 706, attach a copy of that return, with all attachments, in addition to the U.S. Form 706 with a revision date of July 1999 and the Massachusetts Form M-706. For Privacy Act Notice see instructions.

Part 1. Tentative Massachusetts Estate Tax

- 1 Total gross estate. Enter the amount from the July 1999 revision of U.S. Form 706, page 1, line 1 ▶ 1
- 2 Credit for state death taxes. Enter the amount from the July 1999 revision of U.S. Form 706, page 1, line 15. If this return is for the estate of a Massachusetts resident decedent who did not own real estate and/or tangible personal property in another state, omit Parts 2 and 3 and enter this amount in Part 4, line 1. If this return is for the estate of a Massachusetts resident decedent who owned real estate and/or tangible personal property in other states, complete Parts 2 and 4 and omit Part 3. If this return is for the estate of a nonresident decedent with Massachusetts property, omit Part 2 and complete Parts 3 and 4 ▶ 2

Part 2. Computation of Tax for Estate of Massachusetts Resident Decedent with Property in Another State

- 1 Total gross estate, wherever situated. Enter the amount from Part 1, line 1 ▶ 1
- 2 Credit for state death taxes. Enter the amount from Part 1, line 2 ▶ 2
- 3 Estate or inheritance taxes actually paid to other states. ▶ 3
- 4 Gross value of real estate and tangible personal property in other states. Attach schedule. . . . ▶ 4
- 5 Percentage of estate in other states. *Divide line 4 by line 1* ▶ 5 %
- 6 Prorated credit. *Multiply line 2 by line 5* ▶ 6
- 7 Deduction allowable for taxes paid to other states. Enter the **smaller** of line 3 or line 6. ▶ 7
- 8 Massachusetts estate tax. *Subtract line 7 from line 2*. Enter result here and in Part 4, line 1. ▶ 8

Part 3. Computation of Tax for Estate of Nonresident Decedent with Massachusetts Property

- 1 Total gross estate, wherever situated. Enter the amount from Part 1, line 1 ▶ 1
- 2 Credit for state death taxes. Enter the amount from Part 1, line 2 ▶ 2
- 3 Gross value of real estate and tangible personal property in Massachusetts. Enter the total reported on Form M-NRA, line 26. Do not deduct the value of any mortgage or lien ▶ 3
- 4 Percentage of estate in Massachusetts. *Divide line 3 by line 1* ▶ 4 %
- 5 Massachusetts nonresident estate tax. *Multiply line 2 by line 4*. Enter result here and in Part 4, line 1 ▶ 5

Part 4. Massachusetts Estate Tax Due

- 1 Massachusetts estate tax. Enter the amount from Part 1, line 2, Part 2, line 8 or Part 3, line 5, whichever applies ▶ 1
- 2 Late file and/or late pay penalties ▶ 2
- 3 Interest ▶ 3
- 4 Total amount due. *Add lines 1 through 3*. ▶ 4
- 5 Payments made with extension. Attach a copy of Form M-4768 and/or Form M-4768A ▶ 5
- 6 Other amounts previously paid. Attach copies of any prior filings with payment dates and amounts ▶ 6
- 7 Total payments. *Add lines 5 and 6* ▶ 7
- 8 Overpayment. *If line 4 is smaller than line 7, subtract line 4 from line 7*. This is the amount of your refund. If line 4 is larger than line 7, omit line 8 and complete line 9. If lines 4 and 7 are equal, enter "0" in line 8 and omit line 9. ▶ 8
- 9 Balance due. *If line 4 is larger than line 7, subtract line 7 from line 4*. This is the amount of the payment due at time of filing. ▶ 9

Make check payable to Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, Bureau of Desk Audit, Estate Tax Unit, PO Box 7023, Boston, MA 02204. Deliver to: Massachusetts Department of Revenue, Bureau of Desk Audit, Estate Tax Unit, 200 Arlington St., Rm. 4300, Chelsea, MA 02150.